



Waldringfield Parish Council

Financial Accounts Package

Financial Year

2023-24

(Accounts 01 April 2023 – 31 March 2024)

Enclosures:

Notice of Public Rights

Accounting and Governance Return

- Section 1
- Section 2
- Certificate of Exemption
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Payments over £100 (excluding salary payments)

Internal Auditor's Report

Asset Register as at 31 March 2024

WALDRINGFIELD PARISH COUNCIL

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

Local Audit and Accountability Act 2014 Sections 25, 26 and 27

The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE

1. Date of announcement **31 May 2024**

2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review.

Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:

Jennifer Shone-Tribley, Clerk and RFO

Low Farm, Ipswich Road, Waldringfield IP12 4QU

T: 01473 736475; E: pc.waldringfield@googlemail.com

commencing on **Monday 3 June 2024**

and ending on **Friday 12 July 2024**

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:

PKF Littlejohn LLP (Ref: SBA Team)

15 Westferry Circus

Canary Wharf

London E14 4HD

(sba@pkf-l.com)

5. This announcement is made by: Jennifer Shone-Tribley, RFO

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-12 July 2024 for 2023/24 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions,

not ‘why’ questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority’s finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority’s area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this ‘right to object’ to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens’ Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor’s decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication Local authority accounts: A guide to your rights are available from the NAO website.	If you wish to contact your authority’s appointed external auditor please write to the address in paragraph 4 of the <i>Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return</i> .
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Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

WALDRINGFIELD PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		'Yes' means that this authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

14/05/2024

and recorded as minute reference:

2073 p.7d

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Don King

Clerk

Clifford
Acting Clerk (Clerk Colin Reed)

Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

<https://waldringfield.onesuffolk.net/parish-council/council-documents-online-2>

Section 2 – Accounting Statements 2023/24 for

WALDRINGFIELD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	29,523	22,004	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	15,545	16,322	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	15,360	3,015	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	6,825	7,371	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	31,598	10,645	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	22,004	23,326	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	22,004	23,326	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	81,641	81,762	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
For Local Councils Only	Yes	No	N/A
11a. Disclosure note re Trust funds (including charitable)		✓	
11b. Disclosure note re Trust funds (including charitable)			✓

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Shane Aubrey

Date

29/4/24

I confirm that these Accounting Statements were approved by this authority on this date:

14/05/2024

as recorded in minute reference:

2074, p. 7 e

Signed by Chair of the meeting where the Accounting Statements were approved

Barney

Certificate of Exemption – AGAR 2023/24 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2024, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

WALDRINGFIELD PARISH COUNCIL

certifies that during the financial year 2023/24, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2023/24: £19,337

Total annual gross expenditure for the authority 2023/24: £18,016

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2020
- In relation to the preceding financial year (2022/23), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2024.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer

Date



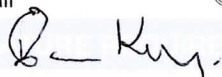
05 05 2024

I confirm that this Certificate of Exemption was approved by this authority on this date:

14 05 2024

Signed by Chair

Date



14/05/2024

as recorded in minute reference:

2023 p.7b

Generic email address of Authority

Telephone number

pc.waldringfield@googlemail.com

01473 736475

*Published web address

<https://waldringfield.onesuffolk.net/parish-council/>

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2024. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2023/24

WALDRINGFIELD PARISH COUNCIL

<https://waldringfield.onesuffolk.net/parish-council/>

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓ No Petty Cash
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

18/04/2024

Name of person who carried out the internal audit

H. HEELIS (HEELIS & LODGE)

Signature of person who carried out the internal audit



Date

18/04/2024

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Waldringfield Parish Council **STATEMENT OF ACCOUNTS**

		RECEIPTS	PAYMENTS
Opening Balance			
Balance at Bank		22,004.36	
Cash in Hand			
Salaries			7,370.56
PAYE/NI			
Clerk/Office Expenses			70.16
Post and telephone			1.60
Newsletter re 1972 LGA s142			724.00
Village Hall hire			420.00
Insurance			422.24
Professional Memberships (LGA s111)	24.00		481.53
Audit			430.00
Chairman's Expenses			
Training			916.00
Election Costs			78.54
Grass cutting (field)			840.00
Repairs/Maintenance			1,570.02
Footpath Maintenance			241.50
Community Grants Fund			
Church Field			450.00
Village Hall LGA			500.00
All Saints Church			775.00
WildlifeGroup			100.00
Precept	16,322.00		
SCC Footpaths Grant	328.80		
Bank Interest	228.31		
Grants and Donations			
Advertising income	78.00		
Accounting, Website & Computing Fees			557.12
CIL Funds	1,200.92		
Coronation Events			386.80
Warm Room / Pantry			416.32
VAT Refund			
Professional Services			500.00
VAT	1,154.93		764.36
		19,336.96	18,015.75
Closing Balances:			
Balances in Bank Account			23,325.57
Cash in Hand			

Waldringfield Parish Council
STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS
TOTAL	41,341.32	41,341.32

The above statement represents fairly the financial position of the council as at 31 Mar 2024

Signed Shane Kelly
Responsible Financial Officer

Date 19/04/24

Waldringfield Parish Council

Prepared by: J. SHONE-TRIBLEY
 Name and Role (Clerk/RFO etc)

Date: 02/04/24

Approved by: FULL COUNCIL
 Name and Role (RFO/Chair of Finance etc)

Date: 14/05/24

Bank Reconciliation at 31/03/2024			
	Cash in Hand 01/04/2023		22,004.36
	ADD		
	Receipts 01/04/2023 - 31/03/2024		19,336.96
			41,341.32
	SUBTRACT		
	Payments 01/04/2023 - 31/03/2024		18,015.75
A	Cash in Hand 31/03/2024 (per Cash Book)		23,325.57
	Cash in hand per Bank Statements		
	Petty Cash 31/03/2024	0.00	
	Suffolk Building Society 31/03/2024	8,316.58	
	Unity Trust Bank 31/03/2024	15,008.99	
			23,325.57
	Less unrepresented payments		
			23,325.57
	Plus unrepresented receipts		
B	Adjusted Bank Balance		23,325.57
A = B Checks out OK			

Waldringfield Parish Council

Summary of Receipts and Payments

All Cost Centres and Codes
Financial Year 2023-34

A - Receipts		Receipts		Payments			Net Position	
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
28	Precept	16,322.00	16,322.00					(0%)
31	SCC Footpaths Grant	328.80	328.80					(0%)
36	Bank Interest	50.00	228.31	178.31				178.31 (356%)
37	Grants and Donations							(N/A)
38	Advertising income	35.00	78.00	43.00				43.00 (122%)
44	CIL Funds	300.00	1,200.92	900.92				900.92 (300%)
49	VAT Refund							(N/A)
SUB TOTAL		17,035.80	18,158.03	1,122.23				1,122.23 (6%)
B - Administration		Receipts		Payments			Net Position	
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Salaries				6,860.00	7,370.56	-510.56	-510.56 (-7%)
2	PAYE/NI							(N/A)
3	Clerk/Office Expenses				50.00	70.16	-20.16	-20.16 (-40%)
4	Post and telephone				25.00	1.60	23.40	23.40 (93%)
5	Newsletter re 1972 LGA s'				875.00	724.00	151.00	151.00 (17%)
6	Village Hall hire				335.00	420.00	-85.00	-85.00 (-25%)
7	Insurance				415.11	422.24	-7.13	-7.13 (-1%)
8	Professional Memberships		24.00	24.00	530.00	481.53	48.47	72.47 (13%)
9	Audit				425.00	430.00	-5.00	-5.00 (-1%)
10	Chairman's Expenses				50.00		50.00	50.00 (100%)
11	Training				960.00	916.00	44.00	44.00 (4%)
12	Election Costs				1,000.00	78.54	921.46	921.46 (92%)
40	Accounting, Website & Co				575.00	557.12	17.88	17.88 (3%)
46	Coronation Events				500.00	386.80	113.20	113.20 (22%)
48	Warm Room / Pantry				2,038.27	416.32	1,621.95	1,621.95 (79%)
50	Professional Services					500.00	-500.00	-500.00 (N/A)
SUB TOTAL			24.00	24.00	14,638.38	12,774.87	1,863.51	1,887.51 (12%)
C - Playing Field/Recreational		Receipts		Payments			Net Position	
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
14	Grass cutting (field)				900.00	840.00	60.00	60.00 (6%)
16	Repairs/Maintenance				3,500.00	1,570.02	1,929.98	1,929.98 (55%)
17	Footpath Maintenance				375.00	241.50	133.50	133.50 (35%)
SUB TOTAL					4,775.00	2,651.52	2,123.48	2,123.48 (44%)
D - Grants - s137/72 & s19 MF		Receipts		Payments			Net Position	
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
21	Community Grants Fund				1,875.00		1,875.00	1,875.00 (100%)
22	Church Field					450.00	-450.00	-450.00 (N/A)
23	Village Hall LGA					500.00	-500.00	-500.00 (N/A)
24	All Saints Church					775.00	-775.00	-775.00 (N/A)
25	WildlifeGroup					100.00	-100.00	-100.00 (N/A)
SUB TOTAL					1,875.00	1,825.00	50.00	50.00 (2%)
Summary								
NET TOTAL		17,035.80	18,182.03	1,146.23	21,288.38	17,251.39	4,036.99	5,183.22 (13%)
V.A.T.			1,154.93			764.36		
GROSS TOTAL			19,336.96			18,015.75		

Waldringfield Parish Council
Payments Over £100.00 - Financial Year 2023-24

No	Code	Date	Bank	Description	Supplier	Net	VAT	Total
3	Village Hall hire	13/04/2023	Unity Trust Bank	Village Hall Hire	Waldringfield Village	195.00		195.00
1	Accounting, Website & Com	30/04/2023	Unity Trust Bank	Accounting Software Licens	Scribe 2000 Ltd	345.60	69.12	414.72
12	Professional Memberships (I	02/05/2023	Unity Trust Bank	Annual Subscription	Suffolk Association of	247.53		247.53
13	Coronation Events	02/05/2023	Unity Trust Bank	Coronation Cake	Merril, H	100.00		100.00
17	Audit	02/05/2023	Unity Trust Bank	Audit Fee	Heelis and Lodge	220.00		220.00
18	Grass cutting (field)	10/05/2023	Unity Trust Bank	Grass-cutting -field	SCL Landscape Manc	120.00	24.00	144.00
20	All Saints Church	05/06/2023	Unity Trust Bank	Grant s137/72 or s19 MAP	Waldringfield PCC	775.00		775.00
25	Newsletter re 1972 LGA s14:	05/06/2023	Unity Trust Bank	Newsletter	Spingold Design & Pri	175.00		175.00
46	Grass cutting (field)	04/07/2023	Unity Trust Bank	Grass-cutting -field	SCL Landscape Manc	120.00	24.00	144.00
47	Grass cutting (field)	04/07/2023	Unity Trust Bank	Grass-cutting -field	SCL Landscape Manc	120.00	24.00	144.00
49	Repairs/Maintenance	04/07/2023	Unity Trust Bank	AED Battery	Community Heartbea	274.50	54.90	329.40
58	Church Field	02/08/2023	Unity Trust Bank	Grant s137/72 or s19 MAP	Waldringfield Church	450.00		450.00
59	Village Hall LGA	02/08/2023	Unity Trust Bank	Grant s137/72 or s19 MAP	Waldringfield Village	500.00		500.00
61	Grass cutting (field)	04/09/2023	Unity Trust Bank	Grass-cutting -field	SCL Landscape Manc	120.00	24.00	144.00
62	Training	04/09/2023	Unity Trust Bank	Training	SALC	300.00	60.00	360.00
63	Newsletter re 1972 LGA s14:	04/09/2023	Unity Trust Bank	Newsletter	Spingold Design & Pri	199.00		199.00
64	Audit	04/09/2023	Unity Trust Bank	Audit Fee	PRK Littlejohn LLP	210.00	42.00	252.00
69	Professional Services	05/09/2023	Unity Trust Bank	Professional Fees	Birketts	500.00	100.00	600.00
75	Repairs/Maintenance	01/10/2023	Unity Trust Bank	Playing Field Inspection	Playsafety Ltd	103.00	20.60	123.60
76	Wildlife Group	01/10/2023	Unity Trust Bank	Grant s137/72 or s19 MAP	Waldringfield Wildlife	100.00		100.00
78	Professional Memberships (I	01/10/2023	Unity Trust Bank	Annual Subscription	SLCC	139.00		139.00
80	Grass cutting (field)	01/10/2023	Unity Trust Bank	Grass-cutting -field	SCL Landscape Manc	120.00	24.00	144.00
81	Insurance	02/10/2023	Unity Trust Bank	Insurance	Clear Insurance Manc	422.24		422.24
85	Training	01/11/2023	Unity Trust Bank	Training	SLCC	450.00		450.00
87	Grass cutting (field)	01/11/2023	Unity Trust Bank	Grass-cutting -field	SCL Landscape Manc	120.00	24.00	144.00
89	Warm Room / Pantry	01/12/2023	Unity Trust Bank	Warm Room/Pantry suppli	Waldringfield Village	120.00		120.00
90	Repairs/Maintenance	01/12/2023	Unity Trust Bank	Signage	Suffolk C C	570.00		570.00
92	Footpath Maintenance	01/12/2023	Unity Trust Bank	Footpath cutting	Impact Landscaping	241.50	48.30	289.80
98	Newsletter re 1972 LGA s14:	01/12/2023	Unity Trust Bank	Newsletter	Spingold Design & Pri	175.00		175.00
105	Repairs/Maintenance	05/02/2024	Unity Trust Bank	Roundabout Repair	PlayQuip Leisure	140.00	28.00	168.00
107	Repairs/Maintenance	05/02/2024	Unity Trust Bank	Defibrillator AED	Community Heartbea	222.50	44.50	267.00
110	Newsletter re 1972 LGA s14:	04/03/2024	Unity Trust Bank	Newsletter	Spingold Design & Pri	175.00		175.00
115	Repairs/Maintenance	04/03/2024	Unity Trust Bank	Litter Walk Signs	Start Traffic Ltd (via	121.01	24.20	145.21
121	Village Hall hire	08/03/2024	Unity Trust Bank	Village Hall Hire	Waldringfield Village	225.00		225.00
122	Warm Room / Pantry	08/03/2024	Unity Trust Bank	Warm Room/Pantry suppli	Waldringfield Village	150.00		150.00
Total						8,565.88	635.62	9,201.50

HEELIS&LODGE

Local Council Services • Internal Audit

Internal Audit Report for Waldringfield Parish Council – 2023/2024

The following Internal Audit was carried out on the adequacy of systems of control in accordance with the requirements of the Audit and Accounts Regulations 2015 and the guidance and instruction in the Practitioners Guide 2023. The following recommendations/comments have been made:

Income: £19,336.96 Expenditure: £18,015.75 Reserves: £23,325.57

AGAR Completion:

Section One: [Yes/No](#)

Section Two: [Yes/No](#)

Annual Internal Audit Report 2023/2024: [Yes](#)

Certificate of Exemption: [Yes](#)

Proper book-keeping Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

All were found to be in order. LGAs137 and VAT payments are tracked and identified within the year end accounts. The cashbook and corresponding invoices are referenced providing a clear audit trail.

Financial regulations Standing Orders and Financial Regulations
Tenders
Appropriate payment controls including acting within the legal framework with reference to council minutes
Identifying VAT payments and reclamation
Cheque books, paying in books and other relevant documents

Standing Orders in place: [Yes](#)
Reviewed: [16/5/2023 \(Ref: 2005 - 15\)](#)
Financial Regulations in place: [Yes](#)
Reviewed: [16/5/2023 \(Ref: 2005 - 15\)](#)

VAT reclaimed during the year: [Yes \(16/5/2023, 8/8/2023 and 10/10/2023\)](#)
Registered: [No](#)

General Power of Competence: [No](#)

There were no tenders during the year that exceeded the £30,000 Public Contract Regulations threshold.

Contact details : 1 Hembling Terrace, Mill Lane, Suffolk, IP13 0PP
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Email: heather@heelis.eu

Heather Heelis Dip HE Local Policy FILCM
Lynne Lodge Dip HE Local Policy

The Council reviewed and approved the following policies at a meeting held on 13/2/2024 (Ref: 13):

- *Bullying and Harassment Policy and Procedure*
- *Performance Appraisal Policy*
- *Disciplinary Procedure*
- *Grievance Procedure*
- *Sickness Absence Policy*

The Council reviewed and approved the following policies at a meeting held on 14/11/2023 (Ref: 2043 – 12):

- *Publication Scheme*
- *Complaints Policy and Procedure*
- *Data Protection and Information Management Policy*
- *Website Accessibility Statement*
- *Biodiversity Policy*

The Council adopted the Model Code of Conduct at a meeting held on 16/5/2023 (Ref: 2005 – 15).

Recommendation: *When next reviewing Standing Orders and Financial Regulations, to update the procurement value from £25,000 to £30,000 (Ref: FR 11.b and SO 18.c).*

Risk Assessment

Appropriate procedures in place for the activities of the council
Compliance with Data Protection regulations

Risk Assessment document in place: **Yes**
Data Protection registration: **Yes (Ref: ZA099179)**

Data Protection

The General Data Protection Regulations have changed and the new Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. Due to the financial risk associated with the General Data Protection Regulations, the Council have included this in their Risk Assessment.

Privacy Policy published: **Yes**

Insurance was in place for the year of audit. The Risk Assessment was reviewed at a meeting held on 12/3/2024 (Ref: 2069 – 13.a). Internal Controls were reviewed on 12/3/2024 (Ref: 2069 – 13.b).

The Council have effective internal financial controls in place. The Clerk provides financial reports to council meetings. Councillors are provided with comprehensive information to enable them to make informed decisions.

The annual play area inspection has been undertaken during the year (Ref: 10/10/2023 – 2036-11). It is noted that the Council undertake monthly inspections on the playing field.

The Council reviewed bank signatories at a meeting held on 13/6/2023 (Ref: 2015 – 10) and 16/5/2023 (Ref: 2005 – 14).

Fidelity Cover: £150,000

The level of Fidelity cover is within the recommended guidelines of year end balances plus 50% of the precept.

Transparency

Under the **Transparency code for smaller authorities**, smaller councils with income/expenditure under £25,000 should publish on their website from 1 April 2015:

Smaller Council (2022-2023): No

Website: <https://waldringfield.onesuffolk.net/>

The Council is not subject to the requirements of the Transparency Code for smaller Councils. The Transparency Code for Councils with a turnover exceeding £200,000 is not covered as part of the Internal Audit.

Under **The Accounts & Audit Regulations 2015 15** councils must publish on their website:

External audit report

2023 Annual Return, Section One Published – Yes

2023 Annual Return, Section Two Published – Yes

2023 Annual Return, Section Three Published – Yes

It is suggested that for the financial year 2023-2024 when the Council falls back under the Transparency Code for smaller councils, that the Council publish its asset register or a list of land and buildings that it owns.

Under **The Accounts & Audit Regulations** councils must publish on their website:

Notice of period for the exercise of public rights

Published – Yes

Period of Exercise of Public Rights

Publish Date: 20/5/2023 Start Date: 3/6/2023

End Date: 14/7/2023

Under the requirements of the **Accounts and Audit Regulations 2015 13(2b)** council are required to display AGARs for the five years 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 on their website.

The Council have met the publication requirements.

Budgetary controls
supporting documents

Verifying the budgetary process with reference to council minutes and

Precept: £16,322.00 (2023-2024) Date: 10/1/2023 (Ref: 1986 – item 7)
Precept: £17,404.24 (2024-2025) Date: 9/1/2024 (Ref: 2052 - 7)

Effective budgetary procedures are in place. The precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have comprehensive information to make informed decisions. Budgets are monitored during the year.

Income controls

Precept and other income, including credit control mechanisms

All were found to be in order. Income controls were checked and a sample of income received and banked cross referenced with the Cash Book and bank statements.

Petty Cash

Associated books and established system in place

A satisfactory expenses system is in place with supporting paperwork. No Petty Cash held.

Payroll controls

PAYE and NIC in place where necessary.
Compliance with Inland Revenue procedures
Records relating to contracts of employment

PAYE System in place: **Yes**
Employer's Reference: **120/XA56971**
P60s issued: **Yes**

The Council continue to operate RTI in accordance with HMRC regulations. Supporting paperwork is in place and a P60 has been produced as part of the year end process.

It is noted that the Council undertook a review of salaries at a meeting held on 16/5/2023 (Ref: 2009 – 13) and 12/2/2024.

Asset control	<p>Inspection of asset register and checks on existence of assets Cross checking on insurance cover</p> <p><i>A separate asset register is in place. Values are recorded at cost value. The total value of assets are recorded at £81,761.70. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.</i></p>				
Bank Reconciliation	<p>Regularly completed and cash books reconcile with bank statements</p> <p><i>All were in order. Bank Reconciliations are carried out regularly. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.</i></p> <p><i>Bank Balances at 31 March were confirmed as:</i></p> <table> <tr> <td><i>Suffolk Building Society</i></td><td><i>£8,316.58</i></td></tr> <tr> <td><i>Unity Trust</i></td><td><i>£15,008.99</i></td></tr> </table>	<i>Suffolk Building Society</i>	<i>£8,316.58</i>	<i>Unity Trust</i>	<i>£15,008.99</i>
<i>Suffolk Building Society</i>	<i>£8,316.58</i>				
<i>Unity Trust</i>	<i>£15,008.99</i>				
Reserves	<p>General Reserves are reasonable for the activities of the Council Earmarked Reserves are identified</p> <p><i>The Council have adequate general reserves (£7,797.97) and have identified earmarked reserves (£15,527.60) in their year end accounts.</i></p>				
Year-end procedures	<p>Appropriate accounting procedures are used and can be followed through from working papers to final documents Verifying sample payments and income Checking creditors and debtors where appropriate.</p> <p><i>End of year accounts are prepared on a Receipts & Payments basis.</i></p>				
Sole Trustee	<p>The Council has met its responsibilities as a trustee</p> <p><i>The Council is not a sole trustee.</i></p>				
Internal Audit Procedures	<p><i>The 2023 Internal Audit report was considered by the Council at a meeting held on 16/5/2023 (Ref: 2004 - 8).</i></p> <p><i>A review of the effectiveness of the Internal Audit was carried out on</i></p> <p><i>Heelis & Lodge were appointed as Internal Auditor at a meeting held on 16/5/2023 (Ref: 2005 - 13).</i></p>				
External Audit	<p><i>The Council formally approved the 2023 AGAR at a meeting of the full Council held on</i></p>				

*The External Auditor's report was considered at a meeting held on 31/8/2023
(Ref: 2028 – 6).*

There were no matters arising from the External Audit.

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 16/5/2023. The first item of business was the Election of Chairman, in accordance with Standing Orders.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for their assistance during the course of the audit work and the excellent quality of documentation presented for the audit.



Heather Heelis
Heelis & Lodge

18 April 2024

Waldringfield Parish Council Asset Register (as at 31 March 2024)

Asset	Purchase date	Purchase value
3 x metal no cycling signs for	August 2020	£115.65
Litter Walk Signs	10/03/2024	£121.01
Dog Bins x 4	06/03/2023	£720.76
Maybush Litter bin replacement	06/03/2023	£332.78
Photo Post, sign and Bracket	26/07/2022	£1.00
S I D Brackets	06/06/2022	£215.50
No Dog allowed Sign Tennis Court Gate	02/08/2022	£26.46
Black wet pour Surface around Roundabout	18/05/2022	£2,835.00
Inclusive Roundabout with enclosed seats	18/05/2022	£7,449.00
Black wet pour Surface under Nest Swing	18/05/2022	£2,772.00
A Frame Nest Swing - EXL seat	18/05/2022	£3,113.00
Space Net - Bonded Mulch Base	18/05/2022	£5,475.00
5.0M Space Net	18/05/2022	£8,435.00
Jubilee Decor	16/05/2022	£102.99
SLOW CHILDREN sign	16/05/2022	£113.57
Playing Field Fencing		£3,600.00
Fort, slide & sandpit		£3,560.00
See-saw		£1,800.00
Swing with flat seats		£2,000.00
Swing with cradle seats		£2,000.00
Gates in play area		£2,809.00
Safety surfaces		£5,152.00
Seat by bus stop (Mill Rd/Clif	October 2020	£349.98
Picnic Seat and Bench		£1,100.00
Stepping snake		£1,200.00
Seat on Cliff Road		£300.00
Seats on beach x 9		£4,122.00
Noticeboards		£750.00
Village Sign		£1,540.00
Tennis Court		£1.00
Parallel bars		£700.00
Tennis court fencing		£4,600.00
Log train		£1,000.00
Goal posts and sockets		£1,860.00
Tennis court nets and posts		£550.00
Grit bins x 8		£750.00
Projector		£350.00
Laptops x 2		£550.00
Defibrillators and cabinets		£3,995.00
Recycling compound		£1,200.00
AONB Noticeboard		£220.00
Bike rack		£325.00
Beach signs x 2		£78.00
Playing field bollards		£87.00
Speed indicator device & bits	April 2019	£3,125.00

Mill Road SID pole		£200.00
Playing Field		£1.00
Chat Benches x 2	23/02/2023	£1.00
No Dogs Allowed signs x 2	16/12/2021	£57.00

£ **81,761.70**